



3013 (02-09-04)

ANNUAL REPORT

OF

Name: NEW LONDON ELECTRIC AND WATER UTILITY

Principal Office: 400 EAST NORTH WATER STREET
NEW LONDON, WI 54961

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: NEW LONDON ELECTRIC AND WATER UTILITY

Utility Address: 400 EAST NORTH WATER STREET
NEW LONDON, WI 54961

When was utility organized? 1/1/1904

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR STEPHEN M THOMPSON

Title: GENERAL MANAGER

Office Address:

400 EAST NORTH WATER STREET
NEW LONDON, WI 54961

Telephone: (920) 982 - 8516

Fax Number: (920) 982 - 8544

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: VIRCHOW, KRAUSE & COMPANY, LLP

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: cpa@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 2/9/2001

Period covered by most recent audit: 2000

Names and titles of utility management including manager or superintendent:

Name: MR JAMES J ULMAN

Title: ELECTRIC DEPARTMENT SUPERVISOR

Office Address:

400 EAST NORTH WATER STREET
NEW LONDON, WI 54961

Telephone: (920) 982 - 8516

Fax Number: (920) 982 - 8544

E-mail Address: julman@wppisys.org

Name of utility commission/committee: NEW LONDON UTILITY COMMISSION

Names of members of utility commission/committee:

DUANE BROWN
RUSS GERHARD
SHAW JOHN
DIANE RUDIE
ROGER STEINGRABER

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	9,986,871	9,692,173	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	8,232,149	8,091,603	2
Depreciation Expense (403)	527,284	517,043	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	469,320	453,867	5
Total Operating Expenses	9,228,753	9,062,513	
Net Operating Income	758,118	629,660	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	758,118	629,660	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	180,304	257,258	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	180,304	257,258	
Total Income	938,422	886,918	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	938,422	886,918	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	612,710	583,921	14
Amortization of Debt Discount and Expense (428)	113,143	123,853	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	2,711	2,432	18
Interest Charged to Construction--Cr. (432)	269,100	144,997	19
Total Interest Charges	459,464	565,209	
Net Income	478,958	321,709	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,558,031	6,241,120	20
Balance Transferred from Income (433)	478,958	321,709	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	16,489	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	6,193	4,798	25
Total Unappropriated Earned Surplus End of Year (216)	7,014,307	6,558,031	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME	180,304	5
Total (Acct. 419):	180,304	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
AMORTIZATION OF LOSS ON EARLY RETIREMENT OF SCADA-SYSTEM	16,489	10
Total (Acct. 435)--Debit:	16,489	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
OPERATING TRANSFER TO MUNICIPAL FUNDS	6,193	12
Total (Acct. 439)--Debit:	6,193	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,231,263	8,755,608	0	0	9,986,871	1
Less: interdepartmental sales	0	70,925	0	0	70,925	2
Less: interdepartmental rents	0	51,600		0	51,600	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,231,263	8,633,083	0	0	9,864,346	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	172,096		172,096	1
Electric operating expenses	282,851		282,851	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	13,289		13,289	8
Electric utility plant accounts	145,394		145,394	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	613,630	0	613,630	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	23,374,556	21,654,563	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	5,529,650	5,038,115	2
Net Utility Plant	17,844,906	16,616,448	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	17,844,906	16,616,448	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,872	1,872	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,872	1,872	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	462,552	626,905	8
Special Funds (125-128)	2,570,428	4,196,750	9
Total Other Property and Investments	3,032,980	4,823,655	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	320,125	(58,693)	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,189,777	1,145,808	15
Other Accounts Receivable (143)	47,816	2,485	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	28,028	16,555	18
Materials and Supplies (151-163)	347,516	293,192	19
Prepayments (165)	37,950	35,719	20
Interest and Dividends Receivable (171)	28,923	68,834	21
Accrued Utility Revenues (173)	268,698	252,715	22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	2,268,833	1,756,615	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	720,812	833,955	24
Other Deferred Debits (182-186)	691,607	689,053	25
Total Deferred Debits	1,412,419	1,523,008	
Total Assets and Other Debits	24,559,138	24,719,726	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	752,177	747,977	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	7,014,307	6,558,031	28
Total Proprietary Capital	7,766,484	7,306,008	
LONG-TERM DEBT			
Bonds (221-222)	12,274,984	13,034,984	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	47,475	57,459	31
Total Long-Term Debt	12,322,459	13,092,443	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	676,956	751,379	33
Payables to Municipality (233)	74,005	15,661	34
Customer Deposits (235)	35,621	37,446	35
Taxes Accrued (236)	395,805	349,134	36
Interest Accrued (237)	66,539	68,042	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	23,703	26,009	40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	1,272,629	1,247,671	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	5,165	5,165	43
Other Deferred Credits (253)	647,227	571,667	44
Total Deferred Credits	652,392	576,832	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)	217,341	183,981	47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	217,341	183,981	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,327,833	2,312,791	49
Total Liabilities and Other Credits	24,559,138	24,719,726	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	8,567,940	0	0	13,757,817	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)	635,868				6
Construction Work in Progress (107)	215,479			197,452	7
Total Utility Plant	9,419,287	0	0	13,955,269	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,643,289	0	0	3,886,361	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	1,643,289	0	0	3,886,361	
Net Utility Plant	7,775,998	0	0	10,068,908	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	1,500,765	3,537,349			5,038,114	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	167,087	360,197			527,284	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	6,085				6,085	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	1,200			1,200	10
Other credits (specify):						11
Depreciation cleared	449	57,360			57,809	12
Total credits	173,621	418,757	0	0	592,378	13
Debits during year						14
Book cost of plant retired	31,097	62,645			93,742	15
Cost of removal	0	7,100			7,100	16
Other debits (specify):						17
Depreciation cleared	0	0			0	18
Total debits	31,097	69,745	0	0	100,842	19
Balance End of Year	1,643,289	3,886,361	0	0	5,529,650	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
Non-utility plant	1,872			1,872	2
Total Nonutility Property (121)	1,872	0	0	1,872	
Less accum. prov. depr. & amort. (122)	1,872			1,872	3
 Net Nonutility Property	 0	 0	 0	 0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	0 1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)	305,141				305,141	248,679	3
Total Electric Utility					305,141	248,679	

Account	Total End of Year	Amount Prior Year	
Electric utility total	305,141	248,679	1
Water utility (154)	42,375	44,513	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	347,516	293,192	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1993 MRB's	2,761	428	0	1
1997 MRB's	18,425	428	186,382	2
1999 MRB	90,001	428	529,440	3
MRB's - 1993	1,278	428	4,990	4
Total			720,812	
Unamortized premium on debt (251)				
NONE	0	0	0	5
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	747,977	1
Changes during year (explain):		
CITY'S SHARE OF NEW CHIPPER	4,200	2
Balance end of year	<u><u>752,177</u></u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1990 Mortgage Revenue Bonds	11/15/1990	12/01/2010	7.00%	0	1
1993 Mortgage Revenue Bonds	12/01/1993	12/01/2006	4.00%	844,984	2
1997 Construction III Bonds	10/17/1997	12/01/2017	6.00%	6,300,000	3
1999 MORTGAGE REVENUE BONDS	12/01/1999	03/02/2010	4.00%	5,130,000	4
Total Bonds (Account 221):				12,274,984	
Total Reacquired Bonds (Account 222)				0	5

Net amount of bonds outstanding December 31: 12,274,984

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
1995 WPPI Loan	04/25/1995	04/27/2005	2.00%	47,475	1
Total for Account 224				47,475	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	349,134	1
Accruals:		
Charged water department expense	171,752	2
Charged electric department expense	337,868	3
Charged sewer department expense	3,030	4
Other (explain):		
NONE		5
Total Accruals and other credits	512,650	
Taxes paid during year:		
County, state and local taxes	340,088	6
Social Security taxes	38,783	7
PSC Remainder Assessment	12,181	8
Other (explain):		
Wisconsin Gross Receipts Tax	74,927	9
Total payments and other debits	465,979	
Balance end of year	395,805	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1990 Bonds	1,843	20,269	22,112	0	1
1993 and 1997 Bonds	31,393	375,406	376,722	30,077	2
1999 MRB	18,020	215,961	216,242	17,739	3
Subtotal	51,256	611,636	615,076	47,816	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
1995 WPPI loan	0	1,074	1,074	0	5
Subtotal	0	1,074	1,074	0	
Notes Payable (231)					
Customer Deposits	16,786	2,711	774	18,723	6
Subtotal	16,786	2,711	774	18,723	
Total	68,042	615,421	616,924	66,539	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,677,954	634,837	0	0	0	2,312,791	1
Add credits during year:							
For Services	1,143	13,899				15,042	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,679,097	648,736	0	0	0	2,327,833	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
RESOURCE PROJECT RECEIVABLES	222,087	2
SPECIAL ASSESSMENTS RECEIVABLE	240,465	3
Total (Acct. 124):	462,552	
Sinking Funds (125):		
1997 MRB MONEY MARKET	129,050	4
1990 MRB RESERVE	714,410	5
1997 MRB TEMPORARY FUND	800,282	6
SPECIAL REDEMPTION FUND	250,000	7
1997 MRB RESERVE	149,755	8
Total (Acct. 125):	2,043,497	
Depreciation Fund (126):		
DEPRECIATION FUND	150,000	9
Total (Acct. 126):	150,000	
Other Special Funds (128):		
INTERNALLY RESTRICTED INVESTMENT ACCOUNTS	376,931	10
Total (Acct. 128):	376,931	
Interest Special Deposits (132):		
NONE		11
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		12
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		13
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	594,889	14
Electric	594,888	15
Sewer (Regulated)		16
Other (specify):		
NONE		17
Total (Acct. 142):	1,189,777	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Other Accounts Receivable (143):	
Sewer (Non-regulated)	18
Merchandising, jobbing and contract work	19
Other (specify):	
POLE CONTACT REVENUE	39,200 20
MISCELLANEOUS	8,616 21
Total (Acct. 143):	47,816
Receivables from Municipality (145):	
DELINQUENTS ON TAX ROLL	28,028 22
Total (Acct. 145):	28,028
Prepayments (165):	
GROSS RECEIPTS TAX	37,950 23
Total (Acct. 165):	37,950
Extraordinary Property Losses (182):	
NONE	24
Total (Acct. 182):	0
Preliminary Survey and Investigation Charges (183):	
NONE	25
Total (Acct. 183):	0
Clearing Accounts (184):	
NONE	26
Total (Acct. 184):	0
Temporary Facilities (185):	
NONE	27
Total (Acct. 185):	0
Miscellaneous Deferred Debits (186):	
DSM PROGRAM	691,607 28
Total (Acct. 186):	691,607
Payables to Municipality (233):	
SHARED OPERATING COSTS	74,005 29
Total (Acct. 233):	74,005
Other Deferred Credits (253):	
DSM AMORTIZATION IN RATES	641,667 30
PUBLIC BENEFITS	5,560 31
Total (Acct. 253):	647,227

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	8,467,953	12,239,049	0	0	20,707,002	1
Materials and Supplies	43,444	276,910	0	0	320,354	2
Other (specify):						
COMPLETED CONSTRUCTION NOT CLASSIFIED	635,868				635,868	3
Less Average:						
Reserve for Depreciation	1,572,027	3,711,855	0	0	5,283,882	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,678,525	641,786	0	0	2,320,311	6
Other (specify):						
NONE					0	7
Average Net Rate Base	5,896,713	8,162,318	0	0	14,059,031	
Net Operating Income	188,383	569,735	0	0	758,118	8
Net Operating Income as a percent of Average Net Rate Base						
	3.19%	6.98%	N/A	N/A	5.39%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
 2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	750,077	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	6,786,169	3
Other (Specify):		4
Total Average Proprietary Capital	7,536,246	
Net Income		
Net Income	478,958	5
Percent Return on Proprietary Capital	6.36%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Important Changes During the Year (Page F-22)

New electric rates were approved on October 9, 2000.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

October 11, 2001

Mr. Stephen M. Thompson, General Manager
New London Electric & Water Utility
400 East North Water Street
New London, WI 54961-1566

2000 Analytical Review DWCCA-4130-ELE

Dear Mr. Thompson:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. On page W-18, the schedule note indicates the services were financed by the utility. However, services contributions are reported in Account 271, page F-18. Please explain who contributed this amount.
2. The schedule head note on page W-5, requests that increases or decreases greater than 15 percent and \$10,000 be explained. Please furnish an explanation for the increases or decreases in Adm/General Expenses, Pumping Expenses, Source of Supply Expenses, and Transmission/Distribution Expenses and follow this procedure in the future.
3. The utility indicates in a schedule note on page W-19 that it is in the process of replacing the ?-inch meters over the next two years and will then start a meter-testing program. We are sure you are aware that the minimum number of meters size ?-inch to be replaced or tested annually is 10 percent. Please make every effort to test or replace at least 10 percent of your meters in the future.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

response received 10/29/01, ele:

1. customers contributed for services throughout the year.
2. provided expense explanation.
3. noted

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,214,674	1
Total Sales of Water	1,214,674	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Miscellaneous Service Revenues (471)	7,153	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	9,436	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	16,589	
Total Operating Revenues	1,231,263	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	21,199	8
Pumping Expenses (620-633)	110,830	9
Water Treatment Expenses (640-652)	27,208	10
Transmission and Distribution Expenses (660-678)	297,579	11
Customer Accounts Expenses (901-905)	16,021	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	231,204	14
Total Operation and Maintenance Expenses	704,041	
Other Operating Expenses		
Depreciation Expense (403)	167,087	15
Amortization Expense (404-407)		16
Taxes (408)	171,752	17
Total Other Operating Expenses	338,839	
Total Operating Expenses	1,042,880	
NET OPERATING INCOME	188,383	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,426	125,487	316,811	4
Commercial	255	53,878	107,355	5
Industrial	10	535,042	492,419	6
Total Metered Sales to General Customers (461)	2,691	714,407	916,585	
Private Fire Protection Service (462)	1		17,563	7
Public Fire Protection Service (463)	1		263,909	8
Other Sales to Public Authorities (464)	26	5,546	16,617	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,719	719,953	1,214,674	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	263,909	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	263,909	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify): NONE		6
Total Forfeited Discounts (470)	0	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS BILLINGS	7,153	7
Total Miscellaneous Service Revenues (471)	7,153	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	9,436	10
Other (specify): NONE		11
Total Other Water Revenues (474)	9,436	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	4,814	1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)	391	4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	15,994	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	21,199	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	4,424	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	70,925	17
Pumping Labor and Expenses (624)	31,998	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	725	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	2,758	25
Total Pumping Expenses	110,830	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	7,477	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	770	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	18,961	33
Total Water Treatment Expenses	27,208	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	4,571	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)		36
Meter Expenses (663)	6,652	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	717	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	6,885	43
Maintenance of Transmission and Distribution Mains (673)	184,275	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	12,063	46
Maintenance of Meters (676)	1,112	47
Maintenance of Hydrants (677)	81,304	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	297,579	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	4,278	51
Customer Records and Collection Expenses (903)	11,743	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	16,021	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	27,852	56
Office Supplies and Expenses (921)	8,553	57
Administrative Expenses Transferred--Credit (922)	8,811	58
Outside Services Employed (923)	68,539	59
Property Insurance (924)	4,657	60
Injuries and Damages (925)	8,437	61
Employee Pensions and Benefits (926)	59,185	62
Regulatory Commission Expenses (928)	189	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	4,981	65
Rents (931)	51,600	66
Maintenance of General Plant (932)	6,022	67
Total Administrative and General Expenses	231,204	
 Total Operation and Maintenance Expenses	 704,041	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		160,482	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,030	2
Net property tax equivalent		157,452	
Social Security		13,081	3
PSC Remainder Assessment		1,219	4
Other (specify): NONE			5
Total tax expense		<u>171,752</u>	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Outagamie	Waupaca			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.233200	0.233700			3
County tax rate	mills		5.733900	6.369400			4
Local tax rate	mills		8.435200	8.730200			5
School tax rate	mills		11.238700	11.262500			6
Voc. school tax rate	mills		2.162600	2.167200			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		27.803600	28.763000			10
Less: state credit	mills		1.689000	1.602200			11
Net tax rate	mills		26.114600	27.160800			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.435200	8.730200			14
Combined School Tax Rate	mills		13.401300	13.429700			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		21.836500	22.159900			17
Total Tax Rate	mills		27.803600	28.763000			18
Ratio of Local and School Tax to Total	dec.		0.785384	0.770431			19
Total tax net of state credit	mills		26.114600	27.160800			20
Net Local and School Tax Rate	mills		20.509987	20.925516			21
Utility Plant, Jan. 1	\$	9,010,475	5,164,638	3,845,837			22
Materials & Supplies	\$	44,712	44,712	0			23
Subtotal	\$	9,055,187	5,209,350	3,845,837			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	9,055,187	5,209,350	3,845,837			26
Assessment Ratio	dec.		0.857500	0.855700			27
Assessed Value	\$	7,757,900	4,467,018	3,290,883			28
Net Local & School Rate	mills		20.509987	20.925516			29
Tax Equiv. Computed for Current Year	\$	160,482	91,618	68,863			30
Tax Equivalent per 1994 PSC Report	\$	145,895					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	160,482					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	38,898		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	274,154		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	313,052	0	
PUMPING PLANT			
Land and Land Rights (320)	1,161		12
Structures and Improvements (321)	818,471	465	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	369,876		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	1,189,508	465	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	21,316		23
Total Water Treatment Plant	21,316	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	18,055		24
Structures and Improvements (341)	12,176		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			38,898 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			274,154 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	313,052
PUMPING PLANT			
Land and Land Rights (320)			1,161 12
Structures and Improvements (321)			818,936 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			369,876 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	1,189,973
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			21,316 23
Total Water Treatment Plant	0	0	21,316
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			18,055 24
Structures and Improvements (341)			12,176 25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	778,513		26
Transmission and Distribution Mains (343)	4,625,237	159,996	27
Fire Mains (344)	0		28
Services (345)	373,937	2,617	29
Meters (346)	334,482	12,827	30
Hydrants (348)	409,941	51,009	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	6,552,341	226,449	
GENERAL PLANT			
Land and Land Rights (389)	2,214		33
Structures and Improvements (390)	2,679		34
Office Furniture and Equipment (391)	7,287		35
Computer Equipment (391.1)	41,229	4,156	36
Transportation Equipment (392)	14,869		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	14,568		39
Laboratory Equipment (395)	17,400		40
Power Operated Equipment (396)	52,525		41
Communication Equipment (397)	138,979		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	291,750	4,156	
Total utility plant in service directly assignable	8,367,967	231,070	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	8,367,967	231,070	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			778,513 26
Transmission and Distribution Mains (343)	21,940		4,763,293 27
Fire Mains (344)			0 28
Services (345)	200		376,354 29
Meters (346)	4,106		343,203 30
Hydrants (348)	4,851		456,099 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	31,097	0	6,747,693
GENERAL PLANT			
Land and Land Rights (389)			2,214 33
Structures and Improvements (390)			2,679 34
Office Furniture and Equipment (391)			7,287 35
Computer Equipment (391.1)			45,385 36
Transportation Equipment (392)			14,869 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			14,568 39
Laboratory Equipment (395)			17,400 40
Power Operated Equipment (396)			52,525 41
Communication Equipment (397)			138,979 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	295,906
Total utility plant in service directly assignable	31,097	0	8,567,940
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	31,097	0	8,567,940

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)	100,031	2.94%	8,060	4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
Total Source of Supply Plant	100,031		8,060	
PUMPING PLANT				
Structures and Improvements (321)	86,859	2.50%	20,468	8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)	167,463	4.42%	16,348	12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
Total Pumping Plant	254,322		36,816	
WATER TREATMENT PLANT				
Structures and Improvements (331)				16
Water Treatment Equipment (332)	16,326	8.33%	1,776	17
Total Water Treatment Plant	16,326		1,776	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	3,350	3.30%	402	18
Distribution Reservoirs and Standpipes (342)	252,233	2.00%	15,570	19
Transmission and Distribution Mains (343)	426,846	0.93%	56,373	20
Fire Mains (344)				21
Services (345)	153,650	2.09%	7,844	22
Meters (346)	114,072	5.00%	16,942	23
Hydrants (348)	58,038	1.59%	6,885	24
Other Transmission and Distribution Plant (349)				25
Total Transmission and Distribution Plant	1,008,189		104,016	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					108,091	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	108,091	
321					107,327	8
322					0	9
323					0	10
324					0	11
325					183,811	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	291,138	
331					0	16
332					18,102	17
	0	0	0	0	18,102	
341					3,752	18
342					267,803	19
343	21,940				461,279	20
344					0	21
345	200				161,294	22
346	4,106				126,908	23
348	4,851				60,072	24
349					0	25
	31,097	0	0	0	1,081,108	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	2,354	2.50%	67	26
Office Furniture and Equipment (391)	4,351	5.88%	2,853	27
Computer Equipment (391.1)	28,613	25.00%	520	28
Transportation Equipment (392)	10,315	10.56%	1,488	29
Stores Equipment (393)				30
Tools, Shop and Garage Equipment (394)	10,411	6.67%	972	31
Laboratory Equipment (395)	6,271	6.67%	1,161	32
Power Operated Equipment (396)	39,946	6.07%	3,188	33
Communication Equipment (397)	19,636	9.09%	12,704	34
SCADA Equipment (397.1)				35
Miscellaneous Equipment (398)				36
Other Tangible Property (399)				37
Total General Plant	<u>121,897</u>		<u>22,953</u>	
Total accum. prov. directly assignable	1,500,765		173,621	
 Common Utility Plant Allocated to Water Department				 38
 Total accum. prov. for depreciation	 <u><u>1,500,765</u></u>		 <u><u>173,621</u></u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					2,421	26
391					7,204	27
391.1					29,133	28
392					11,803	29
393					0	30
394					11,383	31
395					7,432	32
396					43,134	33
397					32,340	34
397.1					0	35
398					0	36
399					0	37
	0	0	0	0	144,850	
	31,097	0	0	0	1,643,289	
					0	38
	31,097	0	0	0	1,643,289	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			66,547	66,547	1
February			65,000	65,000	2
March			76,717	76,717	3
April			67,826	67,826	4
May			70,275	70,275	5
June			73,966	73,966	6
July			73,686	73,686	7
August			74,662	74,662	8
September			65,066	65,066	9
October			72,760	72,760	10
November			70,432	70,432	11
December			61,503	61,503	12
Total for year	0	0	838,440	838,440	
Less: Measured or estimated water used in main flushing and water treatment during year				35,112	13
Less: Other utility use				1,746	14
Other utility use explanation:					15
Winter runs, fire training and bulk tank filling, also one house fire.					
Water pumped into distribution system				801,582	16
Less: Water sold				719,953	17
Losses and unaccounted for				81,629	18
Percent unaccounted for to the nearest whole percent (%)				10%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				3,506	21
Date of maximum: 6/21/2000					22
Cause of maximum:					23
Water main flushing					
Minimum gallons pumped by all methods in any one day during reporting year				1,135	24
Date of minimum: 1/1/2000					25
Total KWH used for pumping for the year				1,235,035	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
NORTH WELL	1	117	16	84,000	Yes	1
WYMAN STREET WELL	2	170	16	84,000	Yes	2
WEST WELL	3	129	18	70,000	Yes	3
OSHKOSH STREET WELL	4	165	16	178,000	Yes	4
DOUGLAS STREET WELL	5	144	16	455,000	Yes	5
INDUSTRIAL PARK WELL	6	128	24	476,000	Yes	6
MOSQUITO HILL	7	290	17	1,000,000	Yes	7

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#3	1
Location	NORTH WELL	WYMAN STREET WELL	WEST WELL	2
Purpose	B	P	P	3
Destination	D	D	D	4
Pump Manufacturer	[EER;ESS	WORTHINGTON	PEERLESS	5
Year Installed	1988	1986	1989	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	220	115	276	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	1955	1986	1989	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	20	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4	#5	#6	14
Location	OSHKOSH STREET WELL	DOUGLAS STREET WELL	INDUSTRIAL PARK WELL	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1955	1965	1977	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	667	490	490	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	22 23
Year Installed	1955	1965	1977	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	100	100	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#7			1
Location	MOSQUITO HILL			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	LAYNE			5
Year Installed	1997			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	775			8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC			9 10
Year Installed	1997			11
Type	ELECTRIC			12
Horsepower	30			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	FLORAL HILL	INDUSTRIAL PARK	SMITH STREET	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1987	1977	1959	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	200	120	85	6
Total capacity in gallons	400,000	300,000	200,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			9
Points of application (wellhouse, central facilities, booster station, other)	OTHER			10
Filters, type (gravity, pressure, other, none)	NONE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	58.0000			12
Is a corrosion control chemical used (yes, no)?	N			13
Is water fluoridated (yes, no)?	Y			14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	172	0	0	0	172	1
M	D	1.250	366	0	0	0	366	2
M	D	1.500	362	0	0	0	362	3
M	D	2.000	3,054	0	0	0	3,054	4
M	D	4.000	24,272	0	0	0	24,272	5
M	D	6.000	102,443	0	0	0	102,443	6
M	D	8.000	70,585	0	0	0	70,585	7
M	D	10.000	5,766	0	0	0	5,766	8
M	D	12.000	34,960	1,700	0	0	36,660	9
M	D	14.000	10	0	0	0	10	10
M	D	16.000	7,956	0	0	0	7,956	11
Total Within Municipality			249,946	1,700	0	0	251,646	
Total Utility			249,946	1,700	0	0	251,646	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	364	0	2	0	362		1
M	0.750	1,662	0	0	0	1,662		2
M	1.000	343	3	0	0	346		3
M	1.250	10	0	0	0	10		4
M	1.500	16	0	0	0	16		5
M	2.000	93	1	0	0	94		6
M	3.000	7	0	0	0	7		7
M	4.000	1	0	0	0	1		8
P	6.000	1	0	0	0	1		9
M	8.000	3	0	0	0	3		10
Total Utility		2,500	4	2	0	2,502	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (a).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,272	0	48		1,224	0	1
0.750	1,572	36	0		1,608	5	2
1.000	66	0	0	0	66	0	3
1.250	7	0	1	0	6	0	4
1.500	24	0	1	0	23	0	5
2.000	60	1	0	0	61	0	6
3.000	17	0	0	0	17	0	7
4.000	13	0	0	0	13	0	8
8.000	1	0	1	0	0	0	9
Total:	3,032	37	51	0	3,018	5	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,126	0	0	0	0	98	1,224	1
0.750	1,281	173	0	10	0	144	1,608	2
1.000	4	36	0	2	0	24	66	3
1.250	0	5	0	0	0	1	6	4
1.500	8	11	2	1	0	1	23	5
2.000	7	26	1	9	0	18	61	6
3.000	0	3	3	3	0	8	17	7
4.000	0	1	4	1	0	7	13	8
8.000	0	0	0	0	0	0	0	9
Total:	2,426	255	10	26	0	301	3,018	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	396	22	3		415	2
Total Fire Hydrants	396	22	3	0	415	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	932
Number of distribution system valves end of year:	892
Number of distribution valves operated during year:	450

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

per utility response: more labor was charged to workorders and eventually closed to maintenance accounts, utility completed significant well and pump maintenance projects in 1998/1999, city-wide effort to repair mains, valves, services and hydrants; additional outside engineering to coordinate repair project; large rise in health care costs; allocation of fringes was changed to reflect allocation of other costs between departments. 10/29/01 ele

Water Utility Plant in Service (Page W-08)

Retirements consist of valves replaced during 2000 and dollars for units retired in 1999 with no corresponding reduction of plant in service per the PSCW annual inquiry letter.

Water Mains (Page W-17)

Water mains were financed by the utility.

Water Services (Page W-18)

Water services were financed by the utility.

Meters (Page W-19)

The utility is in the process of replacing all old 5/8" meters. Management hopes to complete this project within the next two years and start a meter testing program.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	8,569,524	1
Total Sales of Electricity	8,569,524	
Other Operating Revenues		
Forfeited Discounts (450)	50,149	2
Miscellaneous Service Revenues (451)	2,518	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	78,215	5
Interdepartmental Rents (455)	51,600	6
Other Electric Revenues (456)	3,602	7
Total Other Operating Revenues	186,084	
Total Operating Revenues	8,755,608	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	6,827,852	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	214,772	10
Customer Accounts Expenses (901-905)	83,337	11
Sales Expenses (911-916)	70,000	12
Administrative and General Expenses (920-932)	332,147	13
Total Operation and Maintenance Expenses	7,528,108	
Other Expenses		
Depreciation Expense (403)	360,197	14
Amortization Expense (404-407)		15
Taxes (408)	297,568	16
Total Other Expenses	657,765	
Total Operating Expenses	8,185,873	
NET OPERATING INCOME	569,735	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	50,149	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	50,149	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS BILLINGS	2,518	3
Total Miscellaneous Service Revenues (451)	2,518	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTACT CHARGES	78,215	5
Total Rent from Electric Property (454)	78,215	
Interdepartmental Rents (455):		
SALES BETWEEN WATER AND ELECTRIC DEPARTMENTS	51,600	6
Total Interdepartmental Rents (455)	51,600	
Other Electric Revenues (456):		
MISCELLANEOUS BILLINGS	3,602	7
Total Other Electric Revenues (456)	3,602	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
POWER PRODUCTION EXPENSES	
STEAM POWER GENERATION EXPENSES	
Operation Supervision and Engineering (500)	1
Fuel (501)	2
Steam Expenses (502)	3
Steam from Other Sources (503)	4
Steam Transferred -- Credit (504)	5
Electric Expenses (505)	6
Miscellaneous Steam Power Expenses (506)	7
Rents (507)	8
Maintenance Supervision and Engineering (510)	9
Maintenance of Structures (511)	10
Maintenance of Boiler Plant (512)	11
Maintenance of Electric Plant (513)	12
Maintenance of Miscellaneous Steam Plant (514)	13
Total Steam Power Generation Expenses	0
HYDRAULIC POWER GENERATION EXPENSES	
Operation Supervision and Engineering (535)	14
Water for Power (536)	15
Hydraulic Expenses (537)	16
Electric Expenses (538)	17
Miscellaneous Hydraulic Power Generation Expenses (539)	18
Rents (540)	19
Maintenance Supervision and Engineering (541)	20
Maintenance of Structures (542)	21
Maintenance of Reservoirs, Dams and Waterways (543)	22
Maintenance of Electric Plant (544)	23
Maintenance of Miscellaneous Hydraulic Plant (545)	24
Total Hydraulic Power Generation Expenses	0
OTHER POWER GENERATION EXPENSES	
Operation Supervision and Engineering (546)	25
Fuel (547)	26
Generation Expenses (548)	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	6,827,852	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
Total Other Power Supply Expenses	6,827,852	
Total Power Production Expenses	6,827,852	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)		47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	49,761	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)		51
Station Expenses (582)	49,334	52
Overhead Line Expenses (583)	1,337	53
Underground Line Expenses (584)	1,255	54
Street Lighting and Signal System Expenses (585)	1,487	55
Meter Expenses (586)	2,063	56
Customer Installations Expenses (587)		57
Miscellaneous Distribution Expenses (588)	26,141	58
Rents (589)		59
Maintenance Supervision and Engineering (590)		60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)	104	62
Maintenance of Overhead Lines (593)	81,160	63
Maintenance of Underground Lines (594)	2,130	64
Maintenance of Line Transformers (595)		65
Maintenance of Street Lighting and Signal Systems (596)		66
Maintenance of Meters (597)		67
Maintenance of Miscellaneous Distribution Plant (598)		68
Total Distribution Expenses	214,772	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		69
Meter Reading Expenses (902)	30,546	70
Customer Records and Collection Expenses (903)	41,573	71
Uncollectible Accounts (904)		72
Miscellaneous Customer Accounts Expenses (905)	11,218	73
Total Customer Accounts Expenses	83,337	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	70,000	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)		77
Total Sales Expenses	70,000	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	33,505	78
Office Supplies and Expenses (921)	13,929	79
Administrative Expenses Transferred -- Credit (922)	53,328	80
Outside Services Employed (923)	107,985	81
Property Insurance (924)	8,474	82
Injuries and Damages (925)	7,200	83
Employee Pensions and Benefits (926)	186,533	84
Regulatory Commission Expenses (928)	9,338	85
Duplicate Charges -- Credit (929)	9,273	86
Miscellaneous General Expenses (930)	12,669	87
Rents (931)		88
Maintenance of General Plant (932)	15,115	89
Total Administrative and General Expenses	332,147	
Total Operation and Maintenance Expenses	7,528,108	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		226,293	1
Social Security		25,686	2
Wisconsin Gross Receipts Tax		74,927	3
PSC Remainder Assessment		10,962	4
Other (specify): CAPITALIZED TAXES		(40,300)	5
Total tax expense		<u>297,568</u>	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Outagamie	Waupaca			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.233200	0.233700			3
County tax rate	mills		5.733900	6.369400			4
Local tax rate	mills		8.435200	8.730200			5
School tax rate	mills		11.238700	11.262500			6
Voc. school tax rate	mills		2.162600	2.167200			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		27.803600	28.763000			10
Less: state credit	mills		1.689000	1.602200			11
Net tax rate	mills		26.114600	27.160800			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.435200	8.730200			14
Combined School Tax Rate	mills		13.401300	13.429700			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		21.836500	22.159900			17
Total Tax Rate	mills		27.803600	28.763000			18
Ratio of Local and School Tax to Total	dec.		0.785384	0.770431			19
Total tax net of state credit	mills		26.114600	27.160800			20
Net Local and School Tax Rate	mills		20.509987	20.925516			21
Utility Plant, Jan. 1	\$	12,661,192	8,968,800	3,692,392			22
Materials & Supplies	\$	248,480	248,480	0			23
Subtotal	\$	12,909,672	9,217,280	3,692,392			24
Less: Plant Outside Limits	\$	109,192	79,883	29,309			25
Taxable Assets	\$	12,800,480	9,137,397	3,663,083			26
Assessment Ratio	dec.		0.857500	0.855700			27
Assessed Value	\$	10,969,818	7,835,318	3,134,500			28
Net Local & School Rate	mills		20.509987	20.925516			29
Tax Equiv. Computed for Current Year	\$	226,293	160,702	65,591			30
Tax Equivalent per 1994 PSC Report	\$	194,209					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	226,293					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	6,000	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			6,000 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	44,037		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	166,432		29
Overhead Conductors and Devices (356)	155,409		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	371,878	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	21,076	57,803	34
Structures and Improvements (361)	92,151	71,669	35
Station Equipment (362)	2,793,721	1,988,606	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	1,049,600	159,754	38
Overhead Conductors and Devices (365)	1,088,118	403,386	39
Underground Conduit (366)	264,296		40
Underground Conductors and Devices (367)	1,594,602	201,851	41
Line Transformers (368)	974,323	57,884	42
Services (369)	461,103	55,001	43
Meters (370)	266,414	10,371	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	426,194	7,154	47
Total Distribution Plant	9,031,598	3,013,479	
GENERAL PLANT			
Land and Land Rights (389)	15,685		48
Structures and Improvements (390)	631,091		49
Office Furniture and Equipment (391)	35,856	6,232	50
Computer Equipment (391.1)	132,961		51
Transportation Equipment (392)	372,629	60,569	52
Stores Equipment (393)	550		53
Tools, Shop and Garage Equipment (394)	43,258		54
Laboratory Equipment (395)	17,852		55
Power Operated Equipment (396)	52,784	19,900	56
Communication Equipment (397)	14,140		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			44,037 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			166,432 29
Overhead Conductors and Devices (356)			155,409 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	371,878
DISTRIBUTION PLANT			
Land and Land Rights (360)			78,879 34
Structures and Improvements (361)			163,820 35
Station Equipment (362)	4,275		4,778,052 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	9,116		1,200,238 38
Overhead Conductors and Devices (365)	8,180		1,483,324 39
Underground Conduit (366)			264,296 40
Underground Conductors and Devices (367)	349		1,796,104 41
Line Transformers (368)	4,919		1,027,288 42
Services (369)	2,058		514,046 43
Meters (370)	700		276,085 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	2,775		430,573 47
Total Distribution Plant	32,372	0	12,012,705
GENERAL PLANT			
Land and Land Rights (389)			15,685 48
Structures and Improvements (390)			631,091 49
Office Furniture and Equipment (391)			42,088 50
Computer Equipment (391.1)			132,961 51
Transportation Equipment (392)	30,273		402,925 52
Stores Equipment (393)			550 53
Tools, Shop and Garage Equipment (394)			43,258 54
Laboratory Equipment (395)			17,852 55
Power Operated Equipment (396)			72,684 56
Communication Equipment (397)			14,140 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	1,316,806	86,701	
Total utility plant in service directly assignable	10,720,282	3,100,180	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	10,720,282	3,100,180	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	30,273	0	1,373,234
Total utility plant in service directly assignable	62,645	0	13,757,817
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	62,645	0	13,757,817

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)				1
Boiler Plant Equipment (312)				2
Engines and Engine Driven Generators (313)				3
Turbogenerator Units (314)				4
Accessory Electric Equipment (315)				5
Miscellaneous Power Plant Equipment (316)				6
Total Steam Production Plant	<u>0</u>		<u>0</u>	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)				7
Reservoirs, Dams and Waterways (332)				8
Water Wheels, Turbines and Generators (333)				9
Accessory Electric Equipment (334)				10
Miscellaneous Power Plant Equipment (335)				11
Roads, Railroads and Bridges (336)				12
Total Hydraulic Production Plant	<u>0</u>		<u>0</u>	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)				13
Fuel Holders, Producers and Accessories (342)				14
Prime Movers (343)				15
Generators (344)				16
Accessory Electric Equipment (345)				17
Miscellaneous Power Plant Equipment (346)				18
Total Other Production Plant	<u>0</u>		<u>0</u>	
TRANSMISSION PLANT				
Structures and Improvements (352)				19
Station Equipment (353)	22,716	2.86%	1,259	20
Towers and Fixtures (354)				21
Poles and Fixtures (355)	101,914	3.45%	5,742	22
Overhead Conductors and Devices (356)	86,158	3.33%	5,175	23
Underground Conduit (357)				24
Underground Conductors and Devices (358)				25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					23,975	20
354					0	21
355					107,656	22
356					91,333	23
357					0	24
358					0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)				26
Total Transmission Plant	210,788		12,176	
DISTRIBUTION PLANT				
Structures and Improvements (361)	13,387	2.86%	3,660	27
Station Equipment (362)	1,035,854	2.86%	108,276	28
Storage Battery Equipment (363)				29
Poles, Towers and Fixtures (364)	262,671	3.66%	41,172	30
Overhead Conductors and Devices (365)	281,713	2.97%	38,186	31
Underground Conduit (366)	50,005	2.50%	6,607	32
Underground Conductors and Devices (367)	241,064	3.40%	57,642	33
Line Transformers (368)	274,583	3.33%	33,327	34
Services (369)	139,556	3.80%	18,528	35
Meters (370)	125,135	3.33%	9,033	36
Installations on Customers' Premises (371)				37
Leased Property on Customers' Premises (372)				38
Street Lighting and Signal Systems (373)	80,702	3.87%	16,578	39
Total Distribution Plant	2,504,670		333,009	
GENERAL PLANT				
Structures and Improvements (390)	189,901	2.94%	18,554	40
Office Furniture and Equipment (391)	164,739	8.33%	3,246	41
Computer Equipment (391.1)	0	20.00%	116	42
Transportation Equipment (392)	372,629	10.00%	38,778	43
Stores Equipment (393)	577	5.00%	28	44
Tools, Shop and Garage Equipment (394)	33,278	6.67%	2,885	45
Laboratory Equipment (395)	8,027	10.00%	1,785	46
Power Operated Equipment (396)	42,365	10.00%	6,273	47
Communication Equipment (397)	10,375	5.00%	707	48
Miscellaneous Equipment (398)				49
Other Tangible Property (399)				50
Total General Plant	821,891		72,372	
Total accum. prov. directly assignable	3,537,349		417,557	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	222,964	
361					17,047	27
362	4,275				1,139,855	28
363					0	29
364	9,116	3,700			291,027	30
365	8,180	2,400			309,319	31
366					56,612	32
367	349				298,357	33
368	4,919				302,991	34
369	2,058				156,026	35
370	700	200			133,268	36
371					0	37
372					0	38
373	2,775	800			93,705	39
	32,372	7,100	0	0	2,798,207	
390					208,455	40
391				(132,845)	35,140	41
391.1				132,845	132,961	42
392	30,273		1,200		382,334	43
393					605	44
394					36,163	45
395					9,812	46
396					48,638	47
397					11,082	48
398					0	49
399					0	50
	30,273	0	1,200	0	865,190	
	62,645	7,100	1,200	0	3,886,361	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department			51
Total accum. prov. for depreciation	<u><u>3,537,349</u></u>		<u><u>417,557</u></u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	62,645	7,100	1,200	0	3,886,361

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	2.60	39.00	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
SECONDARY UNDER 600 COLTS		68.40	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)		3.10	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
SECONDARY UNDER 600 VOLTS		0.50	8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm	1	11
Nonfarm	164	12
Total	165	13
Total customers on rural lines at end of year	165	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	25,421	Friday	01/21/2000	11:00	15,186	1
February	02	25,368	Thursday	02/03/2000	11:00	14,543	2
March	03	25,389	Tuesday	03/07/2000	14:00	15,543	3
April	04	24,927	Friday	04/07/2000	11:00	14,145	4
May	05	27,248	Monday	05/08/2000	16:00	15,250	5
June	06	27,762	Friday	06/09/2000	14:00	15,063	6
July	07	28,277	Thursday	07/13/2000	14:00	15,265	7
August	08	30,786	Thursday	08/31/2000	14:00	16,482	8
September	09	27,920	Friday	09/01/2000	10:00	14,334	9
October	10	25,956	Tuesday	10/24/2000	11:00	15,151	10
November	11	26,165	Thursday	11/09/2000	12:00	14,859	11
December	12	27,469	Wednesday	12/13/2000	18:00	15,362	12
Total		322,688				181,183	

System Name New London Utilities

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
15 minutes integrated	WPPI

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	181,183	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	181,183	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	177,225	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility	1,235	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	1,235	23
Total Sold and Used	178,460	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	2,723	27
Total Energy Losses	2,723	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	1.5029%	29
Total Disposition of Energy	181,183	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
Residential Sales					
RESIDENTIAL	RG-1	3,146	24,795	1	
Total Sales for Residential Sales		3,146	24,795		
Commercial & Industrial					
COMMERCIAL	CG-1	389	14,042	2	
PUBLIC AUTHORITY	CG-1	50	1,417	3	
INDUSTRIAL - LARGE POWER	CP-2	12	6,422	4	
INDUSTRIAL - LARGE POWER TIME OF DAY	CP-3	13	34,896	5	
INDUSTRIAL - INDUSTRIAL POWER TIME OF DAY	CP-4	2	93,947	6	
INTERDEPARTMENTAL	MP-1	1	1,091	7	
Total Sales for Commercial & Industrial		467	151,815		
Public Street & Highway Lighting					
STREET LIGHT SERVICE	MS-1	16	615	8	
Total Sales for Public Street & Highway Lighting		16	615		
Sales for Resale					
NONE				9	
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		3,629	177,225		

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		1,535,230	9,113	1,544,343	1
0	0	1,535,230	9,113	1,544,343	
		915,779	5,008	920,787	2
		140,455	403	140,858	3
		701,360	6,082	707,442	4
		1,293,105	9,809	1,302,914	5
		3,813,434	36,559	3,849,993	6
		70,568	357	70,925	7
0	0	6,934,701	58,218	6,992,919	
		31,911	351	32,262	8
0	0	31,911	351	32,262	
0	0	0	0	0	9
0	0	8,501,842	67,682	8,569,524	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	Main Substation				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	34,500				4
Point of Metering	Main Substation				5
Total of 12 Monthly Maximum Demands -- kW	369,432				6
Average load factor	67.1831%				7
Total Cost of Purchased Power	6,827,646				8
Average cost per kWh	0.0377				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	7,022	8,164			12
February	6,965	7,578			13
March	7,643	7,900			14
April	6,446	7,699			15
May	7,449	7,801			16
June	7,439	7,624			17
July	6,826	8,439			18
August	8,348	8,134			19
September	6,556	7,778			20
October	7,386	7,765			21
November	7,103	7,756			22
December	6,945	8,417			23
Total kWh (000)	86,128	95,055			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	█	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	█	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							<u>0</u>
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						
Total						<u>0</u>
						1

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
 4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated	<u>Rated Unit Capacity</u>		Total Rated	Total
				by Each Unit During Yr. (000's) (m)	kW (n)	kVA (o)	Plant Capacity (kW) (p)	Maximum Continuous Capacity (kW) (q)
				Total	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated	<u>Rated Unit Capacity</u>		Total Rated	Total Maximum
		by Each Unit Generator During Yr. (000's) (j)	kW (k)	kVA (l)	Plant Capacity (kW) (m)	Continuous Plant Capacity (kW) (n)
		Total	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Operating Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Douglas	High School	Ind. Park	Main East	Main West	1
Voltage--High Side	34,500	34,500	34,000	34,500	34,500	2
Voltage--Low Side	2,400	480	2,400	2,400	2,400	3
Num. Main Transformers in Operation	1	1	3	0	0	4
Capacity of Transformers in kVA	5,000	2,500	15,000	5,000	5,000	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW	3,800	1,096	6,100	3,500	3,400	7
Dt and Hr of Such Maximum Demand	01/04/2000	05/08/2000	08/11/2000	08/01/2000	08/01/2000	8
		14:00	12:00			9
Kwh Output	15,922	2,772	44,637	0	0	10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					(l)
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	North	SE#1	SE#2	SE#3	Steel King	16
Voltage--High Side	34,500	34,500	34,500	24,500	34,500	17
Voltage--Low Side	2,400	2,400	2,400	2,400	480	18
Num. of Main Transformers in Operation	1	1	1	1	1	19
Capacity of Transformers in kVA	5,000	5,000	5,000	7,500	2,500	20
Number of Spare Transformers on Hand	0	0	0	0	1	21
15-Minute Maximum Demand in kW	5,080	3,600	3,200	5,619	947	22
Dt and Hr of Such Maximum Demand	07/13/2000	09/01/2000	05/01/2000	10/08/2000	07/27/2000	23
	15:00			13:00	12:00	24
Kwh Output	19,378	17,528	8,897	32,652	3,716	25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					(r)
	(n)	(o)	(p)	(q)	(r)	
Name of Substation	Werner					31
Voltage--High Side	138,000					32
Voltage--Low Side	34,500					33
Num. of Main Transformers in Operation	1					34
Capacity of Transformers in kVA	36,000					35
Number of Spare Transformers on Hand	0					36
15-Minute Maximum Demand in kW	27,920					37
Dt and Hr of Such Maximum Demand	09/01/2000					38
	10:00					39
Kwh Output	0					40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	3,776	918	56,919	1
Acquired during year	12	8	6,124	2
Total	3,788	926	63,043	3
Retired during year	13	4	413	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	3,775	922	62,630	6
Number end of year accounted for as follows:				7
In customers' use	3,645	788	51,076	8
In utility's use	37	29	841	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	93	105	10,713	12
Total end of year	3,775	922	62,630	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
 2. Indicate size in watts, column(b).
 3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	221	114,862	1
Sodium Vapor	250	168	217,661	2
Total		389	332,523	
Ornamental				
Mercury Vapor	175	19	15,518	3
Mercury Vapor	250	2	2,607	4
Sodium Vapor	50	56	13,796	5
Sodium Vapor	100	146	74,320	6
Sodium Vapor	250	58	66,845	7
Total		281	173,086	
Other				
NONE				8
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

Account 362, 364, 365 and 367 additions are part of the 34.5 transformer addition and 138kV substation.

Accumulated Provision for Depreciation - Electric (Page E-08)

Account 391.1 has been reclassified from general equipment. The amount reflects the computer equipment the electric utility owns.
